

106TH CONGRESS
1ST SESSION

S. 137

To amend the Internal Revenue Code of 1986 to repeal the increase in
tax on social security benefits.

IN THE SENATE OF THE UNITED STATES

JANUARY 19, 1999

Mr. KYL introduced the following bill; which was read twice and referred to
the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to repeal
the increase in tax on social security benefits.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. REPEAL OF TAX INCREASE ON SOCIAL SECU-**
4 **RITY BENEFITS.**

5 (a) IN GENERAL.—Section 13215 of the Revenue
6 Reconciliation Act of 1993 is hereby repealed, and the In-
7 ternal Revenue Code of 1986 shall be applied and adminis-
8 tered as if such section (and the amendments made there-
9 by) had not been enacted.

10 (b) EFFECTIVE DATE; WAIVER RULE.—

1 (1) EFFECTIVE DATE.—The repeal made by
2 this section shall apply to taxable years beginning
3 after December 31, 1993.

4 (2) WAIVER OF LIMITATIONS.—If refund or
5 credit of any overpayment of tax resulting from the
6 application of the repeal made by this section is pre-
7 vented at any time before the close of the 1-year pe-
8 riod beginning on the date of the enactment of this
9 Act by the operation of any law or rule of law (in-
10 cluding res judicata), such refund or credit may nev-
11 ertheless be made or allowed if claim therefor is filed
12 before the close of such period.

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